

TEN DECENNIAL CENSUSES OF GOVERNMENTS 1850 - 1942

The following document provides a detailed history of the decennial censuses of governments that were conducted between 1850 and 1942. Note that the term "census of governments" was first coined in the 1942 enumeration.

Most notably, it provides a very detailed description of the data that were collected in each of those censuses.

The document is an excerpt from the Census Bureau report, *Governmental Finances in the United States: 1942* (issued 1945).

TEN DECENNIAL CENSUSES OF GOVERNMENTS 1850 - 1942

The Census of Governments: 1942 is the tenth decennial canvass of all governmental units in the Nation from which information on governmental finances and activities has been compiled and published. Prior to 1850, data on State and local government finances were collected on a State-wide basis by some States¹ for more or less purely administrative purposes—as, for example, data on assessed valuation or data on education. Statistics on governmental subjects, collected in the 1850 and succeeding decennial censuses, however, were intended as part of a general survey of the economic and sociological situation, which would make possible public financial comparisons on an interstate basis, rather than for the immediate use of any branch of the Federal administration (at least until the Federal aid programs for State and local government began to develop shortly before and during World War I).

MAIN SUBJECTS COVERED

The industrial revolution and the extensive immigration during the last century created so many problems of political, administrative, and economic character that it became imperative in the middle of the century to compile considerable information about the economic and fiscal ability of the residents of the country, as well as about the activities and financial needs of the various governmental units. The Census Act of May 23, 1850, authorized for the first time the collection of financial data with the decennial census of population, agriculture, and manufacturers (included, up to 1870, under the classification of "social statistics"), and they remained a part of that census until a permanent Census Bureau was established in 1902. Beginning with 1902, the decennial canvass of governments has been scheduled for years ending in "2". From 1870 through 1922 the governmental data were published under the title Wealth, Debt, and Taxation, or variants of that title (see schedule A), which was superseded in 1932 by the title Financial Statistics of State and Local Governments, because the figures did not provide data on wealth. In 1942 the canvass was given the title Census of Governments, because the survey (a) is a census and (b) is concerned wholly with governmental units and their financing.²

¹See Statistical View of the United States, Compendium of the Seventh Census, Washington, 1854, pages 23-27.

²For convenience the title "Census of Governments" will be used, in the discussion that follows, to apply to any of the decennial canvasses dealing with government units.

From the early compilation of data on wealth and taxation, the decennial Census of Governments progressed to the collection of every kind of information on government financial activities and, in addition, the collection and systematization of legal and factual material which served to interpret these data.

The following categories, on which information was gathered for more than one of the decennial censuses, may be considered as main subjects:

1. Units of government
2. Revenue
3. Expenditure
4. Debt
5. National wealth
6. Property tax levies, rates, and assessed valuations
7. City services, institutions, and characteristics
8. Digests of State laws on taxation and debt limits

Besides these eight categories, were others, included in only the 1942 decennial census:

9. Government enterprises and sinking and trust funds separately from general government
10. Public personnel

Each of these main subjects naturally consists of many detailed items. In the course of the ten decennial Censuses of Governments—covering the century in which the administrative techniques, the extent of government activities, and the need for such activities developed tremendously—the types of detail covered increased considerably. The following outline shows the main details for each of the main subjects presented in one or more of the decennial publications:

SUBJECTS PUBLISHED IN MORE THAN ONE DECENNIAL CENSUS OF GOVERNMENTS

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|------------------------|--|
| 1. UNITS OF GOVERNMENT | States, cities, counties, towns and townships, school districts, special districts, and the Federal Government. |
| 2. REVENUE | Taxes, aid received from other governments, service charges and earnings, contributions from own enterprises, nonrevenue receipts increasing the indebtedness, nonrevenue receipts not creating liabilities. |
| 3. EXPENDITURE | Government expenditure for operation (functionalized), aid paid (functionalized), interest paid, contributions |

SUBJECTS PUBLISHED IN MORE THAN ONE DECENNIAL CENSUS OF GOVERNMENTS—Continued

- 3. EXPENDITURE—Con. to trust and sinking funds and government enterprises, capital outlay (functionalized), debt redemption agency and other noncost payments of government.
- 4. PUBLIC DEBT Outstanding debt, debt issue, debt retirement, funding, refunding, new borrowing, gross debt, short-term debt, net long-term debt, character of debt, purpose of debt, debt ownership, interest rates, maturities, debt-offsetting assets.
- 5. NATIONAL WEALTH True value of taxed real and personal property, tax exempt real property, personal and business property not subject to taxation.
- 6. PROPERTY TAX LEVIES, RATES, AND ASSESSED VALUATIONS Taxed and tax-exempt real and personal (tangible and intangible) property, specially taxed property tax rates, tax levies, ratio between assessed and true value.
- 7. CITY SERVICES, INSTITUTIONS, AND CHARACTERISTICS City services rendered, municipal property, institutions, economic factors of cities, events requiring municipal activity, and historical and sociological statements.

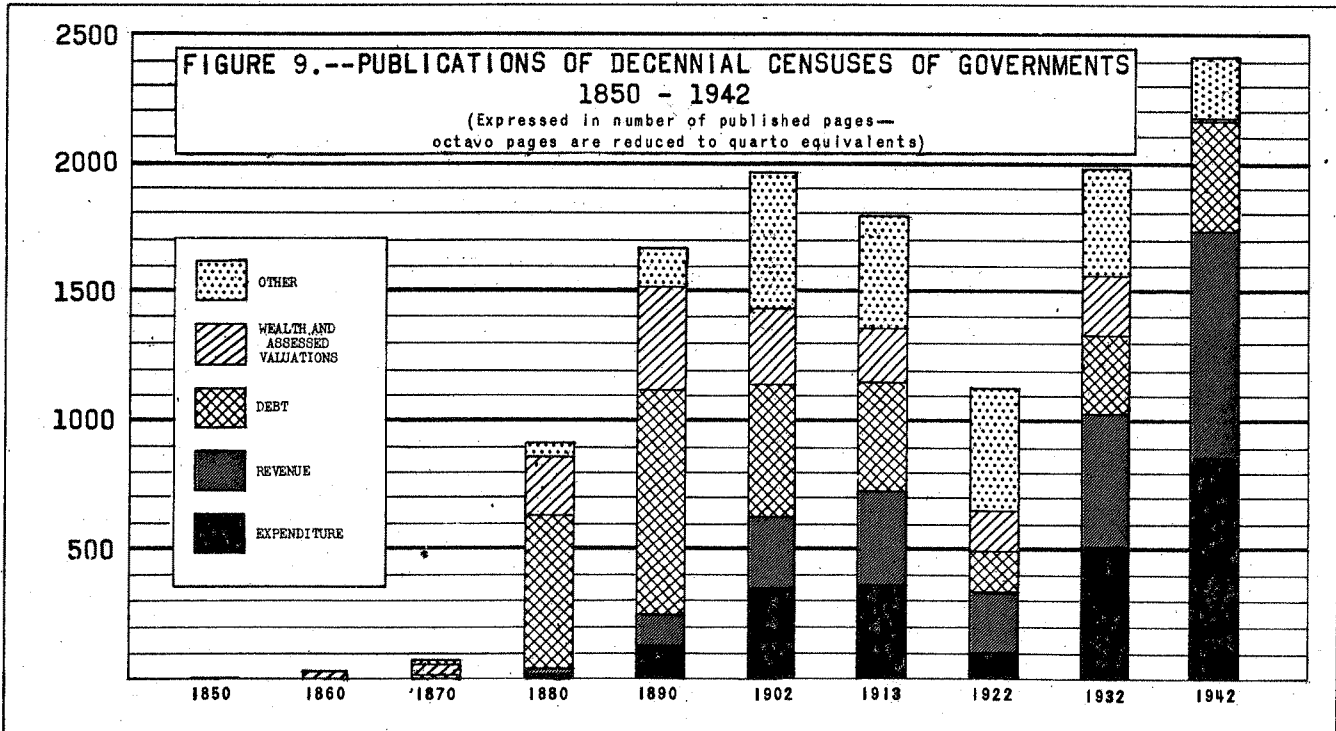
8. DIGESTS OF STATE LAWS ON TAXATION AND DEBT LIMITS

Constitutional provisions on financial subjects, State tax laws, State and local debt limits, county and local tax laws, rate provisions, laws on sharing State revenue with local governments.

SUBJECTS PUBLISHED IN ONLY ONE DECENNIAL CENSUS OF GOVERNMENTS

- 9. ENTERPRISES, SINKING AND TRUST FUNDS Receipts, expenditure, assets, liabilities.
- 10. PUBLIC PERSONNEL Number and monthly pay rolls (functionalized).

The number of main subjects, as well as the extent of related detail on them, varied from decade to decade. Some of the subjects on which information was collected in earlier years were dropped. The exclusion of certain of the subjects from some decennial censuses was due partly to the limits set by appropriations and available manpower and partly to the fact that the annual compilation of statistics on State and large-city finances—introduced about the time of the creation of a permanent Census Bureau and of a special administrative branch thereof for the compilation of governmental statistics—provide material for special publications on selected subjects. Examples of such special publications, pré-



pared outside the decennial censuses, are reports on State tax-law digests, on assessed values, on public retirement systems, and Federal and State aid, and debt limitations.³

Figure 9, on the previous page, shows the main subjects that have been presented in each of the ten decennial censuses from 1850 through 1942.

HISTORICAL DEVELOPMENT

The history of the ten decennial Censuses of Governments, variously called, can be divided into four periods: (1) period of early development: 1850, 1860, and 1870; (2) period of high-level achievement: 1880, 1890, 1902, and 1913; (3) period of curtailment: 1922 and 1932; (4) the revival: 1942.

1. Early development: 1850, 1860, and 1870.—

The Federal Government prescribed by legislation in 1850 (see Schedule 6 of the Census Act of May 23, 1850) exactly the subjects on which information was to be collected. The first three decennial censuses covering governmental subjects (in 1850, 1860, and 1870) were taken when the majority of the States were either in the process of development, or had entered the Union but a short time previously. Local government organization also was developing, with protective functions monopolizing attention. Large parts of what now constitute governmental activities especially the distinctive service functions of well-established communities (such as schools, sanitation, and welfare), either were not yet existent or were performed by private institutions on a charity or profit basis.

The main interest in this early period centered around statistics on wealth, which would show the extent and value of the property of the Nation as a whole and the differences in property among States or even from county to county. As data on assessed valuation constituted the principal source from which wealth figures were derived (the corporate form of business organization had not achieved great importance), it was natural that data on assessed valuation should be collected and published.

The local and State property taxes to be collected (tax levies), were another important subject. Property taxes at that time represented the main part of the tax burden.

When the indebtedness of State and local governments sharply increased, during the decade 1860 to 1870, the Federal legislation on decennial censuses authorized also the inclusion of nonfederal public debt in the inquiry on governmental subjects.

2. High-level achievement: 1880, 1890, 1902, 1913.—

The period from 1880 through 1913 is characterized by the following trends: (a) increase of the Nation's population from 50 million to 100 million, (b) establishment of big industry, (c) sharp increase of urban settlement and widening of the responsi-

bilities and functions of local government, (d) broadening public interest in governmental loans, and (e) establishment of refined administrative techniques and financial practices of government (for example, origin of the civil service system, public budgeting, and statistical reporting of and by governments).

No comprehensive financial or other statistics of governments can be better than the records from which they are taken. Hence, the technical procedure of governmental reporting is closely connected with the conditions of governmental budgeting and accounting; and all three have been urged and promoted. But this is only one of the reasons for the marked qualitative and quantitative improvement of the governmental phase of the 1880 and succeeding decennial censuses as compared with earlier censuses. Growing public demand for financial data on State and local governments; the abandonment of rigid legal stipulations as to the governmental subjects to be surveyed as a part of the "social statistics" and greater latitude for the responsible Census authority in the formulation of the statistical schedules and the determination of the details to be compiled⁴; adequate appropriations for the employment of subject-matter experts and experienced clerks; and, in 1902,⁵ the establishment of a permanent Census Bureau with a separate governmental division of specialized workers under professional supervision—these are other reasons that the decennial Censuses of Governments achieved such a high level during this period.

Assessed valuation and national wealth statistics—though by no means abandoned during this period, and even methodologically refined—were overshadowed by the emphasis laid on the collection of facts and figures on public indebtedness, which took the largest place in the combined publications of the Census of Governments from 1880 to 1913. Government expenditure, as a new subject only once before published (for States in 1850), came into the foreground.

Not only was the increase of main subjects and the classification of data by counties, cities, and other local units of government significant for the development of public financial statistics, but in 1880, for the first time in the history of the Federal collection of government statistics, data on many detailed aspects of every main subject were compiled. This represented a tremendous advance over the methods used up to that time, which had permitted publication of only totals on each main subject, by State or county aggregates for local government. In 1880 the complex data of the financial reports of the governmental units were first scrutinized and the

³The subjects included in each of the decennial Censuses of Governments are shown in Schedule B.

⁴Material on State debt, as well as on State receipts and expenditures had been published in the 1850 census, but it was not compiled by the regular census-taking procedure; rather, use was made either of published figures furnished by State officers or of figures previously published in the *American Almanac* of 1853.

⁵"The schedule of social statistics was withdrawn at the censuses of 1880 and 1890 under the law, and the statistics of valuation, taxation and indebtedness collected by the use of special schedules through special agents. Five special schedules comprehending 105 different inquiries or details, were used in 1880, and 12 schedules comprehending 1,970 inquiries or details, were used in 1890." (C. D. Wright and W. C. Hunt, *The History and Growth of the United States Census*, Washington: 1900, p. 127.) "The Director of the Census is authorized decennially to collect statistics relating to... public indebtedness, valuation, taxation, and expenditures. ...And the Director of the Census shall prepare schedules containing such interrogatories as shall in his judgment be best adapted to elicit the information required under the subjects, with such specifications, divisions, and particulars under each head as he shall deem necessary to that end." (34 Stat. 213, July 7, 1906.)

⁶Since the establishment of the permanent Census Bureau, the decennial Census of Governments has been conducted except for 1913 in the years ending with "2".

SCHEDULE A.—DATE, NAMES, EXTENT, AND SUPERVISION OF THE PUBLICATIONS OF THE DECENNIAL CENSUSES OF GOVERNMENTS, 1850 THROUGH 1942.

Year	Series name	Publication date of last section	Number of pages ¹	Supervisor	Superintendent or Director of the Census
1942	Census of Governments.....	² 1945	³ 2,410	E. R. Gray	J. C. Capt
1932	Financial Statistics of State and Local Governments.....	1934	⁴ 1,996	Starke M. Grogan	William Lane Austin
1922	Wealth, Public Debt, and Taxation.....	1924	⁴ 1,125	Starke M. Grogan	W. M. Steuart
1913	Wealth, Debt, and Taxation.....	1915	⁴ 1,798	⁵ Starke M. Grogan	⁶ William J. Harris
1902	Wealth, Debt, and Taxation.....	1907	⁴ 1,960	Le Grand Powers	S. N. D. North
1890	Wealth, Debt, and Taxation.....	1892	1,683	J. K. Upton	Robert P. Porter
1880	Valuation, Taxation, and Public Indebtedness.....	1884	⁶ 914	Robert P. Porter	⁷ Charles W. Seaton
1870	Wealth, Taxation, and Public Indebtedness.....	1872	74	.....	Francis A. Walker
1860	Value of Real and Personal Estate, Annual Taxes.....	1866	27	.....	J. C. G. Kennedy
1850	Property, Revenue, Taxation, etc.....	1854	3	.....	J. D. B. DeBow

¹All publications in quarto size except in 1932, 1922, 1850. The 1932 and 1922 octavo pages have been converted above to quarto pages—by counting each octavo page, not as one-half, but as three-fourths, of a quarto page, owing to the close print used in 1932 and 1922.

²Publication of the individual parts was started in 1942 and completed in 1944; only the U. S. Summary was issued in 1945.

³Includes both the decennial and the annual censuses, which are integrated and based on the same material. The number of pages of all the 1942 publications is 2,460; 50 pages have been deducted for duplicate tables.

⁴Includes both the decennial and the annual censuses, although the content was not integrated with the decennial reports. In 1922 and 1902, a digest of revenue laws of the State and local governments was prepared by Carl C. Plehn, professor at the University of California, and these pages are included above.

⁵Starke M. Grogan and William J. Harris were responsible for the issuance of the 1913 reports, while the compilation of the material had been done under the supervision of Le Grand Powers and E. Dana Durand, Director.

⁶For 1880 an additional 1,774 pages were published on "social statistics of cities," a monograph on each of 221 leading cities.

⁷Francis A. Walker was Superintendent of the Census until November 3, 1881. The history of the national debt was prepared by Rafael A. Bayley.

SCHEDULE B.—EXTENT OF THE MAIN SUBJECTS, BY PAGES, IN THE PUBLICATIONS OF THE DECENNIAL CENSUSES OF GOVERNMENTS, 1850 THROUGH 1942. (See also figure 9)

Year	Total pages ¹	Revenue	Expenditure	Debt	National wealth	Property tax levies, rates, and assessed valuations	State law digests on taxes and debt	Units of government	Auxiliary data on governments ²	Related statistics ³	Mechanical aids ⁴
Total...	11,990	2,404	2,384	3,341	301	1,267	1,260	80	619	145	238
1942.....	⁵ 2,410	856	868	435	.....	5	.....	72	66	77	31
1932.....	⁶ 1,996	528	504	307	.....	213	7336	.....	33	36	39
1922.....	⁶ 1,125	234	⁹ 108	156	30	141	414	.....	12	.....	30
1913.....	⁶ 1,798	363	360	436	14	182	267	.....	90	21	65
1902.....	⁶ 1,960	284	351	511	180	157	218	.....	272	11	26
1890.....	1,683	125	125	870	65	382	.....	.....	146	.....	20
1880.....	⁹ 914	¹⁰ 14	¹⁰ 18	604	14	212	25	.....	.....	.....	27
1870.....	74	.....	.....	22	22	22	.....	118	.....	.....	.....
1860.....	27	.....	.....	.....	25	2	.....	.....	.....	.....	.....
1850.....	3	(12)	(12)	(12)	1	1	.....	.....	.....	.....	.....

¹All publications in quarto size except in 1932, 1922, and 1850. The 1932 and 1922 octavo pages have been converted above to quarto pages—by counting each octavo page, not as one-half, but as three-fourths, of a quarto page, owing to the close print used in 1932 and 1922.

²Assets and liabilities of governments, government property, public personnel, fiscal years, general statistics, etc.

³Population figures, characteristics of economic ability, etc.

⁴Tables of contents, indexes, letters of transmittal, title and half-title pages, etc.

⁵Includes both the decennial and the annual censuses, which are integrated and based on the same material. The number of pages of all the 1942 publications is 2,460; 50 pages have been deducted for duplicate tables.

⁶Includes both the decennial and the annual censuses, although the content was not integrated with the decennial reports. In 1922 and 1902, a digest of revenue laws of the State and local governments was prepared by Carl C. Plehn, professor at the University of California, and these pages are included above.

⁷Digest of tax laws were compiled and published for only 12 States.

⁸Only for cities and States in the annual volumes of 1922; no expenditure data for other units.

⁹For 1880 an additional 1,774 pages were published on "social statistics of cities," a monograph on each of 221 leading cities.

¹⁰Only for cities having populations over 7,500.

¹¹Partial survey published in the Statistical Atlas of 1874.

¹²Less than one-half page, each of revenue, expenditure, and debt information.

variety of phenomena brought into a unified pattern showing the functions and characteristics of the government activities and their financial importance. The statistical concepts and schedules of government finance developed at the turn of the century in cooperation with government accounting officers, for the different types of revenue, nonrevenue receipts, and expenditure, were so well designed that many of them are, to a certain extent, still used today, especially the classifications.

As for the debt feature, the publications for 1880 to 1913 represented the maximum detail ever published by the Census Bureau, comprehending data on size of outstanding debts, annual increases, maturities, interest rates, purpose of debt, sinking-fund assets, and related items. The publications also included, for the first time, digest of State laws on taxation and debt limitations, which facilitated materially the appraisal and analysis of the revenue and debt statistics, and even extensive data on debts of foreign countries.

A specific main subject of the 1880 census was what was legally called the "social statistics of cities", showing, in essay form, data on the historical, administrative, and economic development of the largest cities. In later years the social statistics were remodeled into the "general statistics of cities."

For 1880 and 1890, the decennial Census of Governments constituted the only source of nationally compiled data for any type of State and local government. Beginning with 1899, however, statistics on revenue, expenditure, and debt of cities with over 30,000 inhabitants began to be collected annually, forming the nucleus for the city publications within the decennial census⁷ and filling the gap of the off-census years. Then beginning with 1915, an annual census of State finances has also been conducted. But up to the present day the decennial census remains the only source of complete information for all other types of local government and, what is most important, for the combination of State and local figures. Such combined data provide true comparability of the finances of the governments at the non-federal levels, reconciling the differences between the various States in the division of functions between the State and the several types of local government.

3. Curtailment: 1922 and 1932.—Indicative of the retrogression of the governmental statistics of this period was that the format of the publications for 1922 and 1932 was cut from quarto to octavo size. But this purely formal change does not sufficiently demonstrate the material cut-back, qualitatively and quantitatively, of the statistics. Textual analysis and explanation was curtailed substantially, likewise the analytical tables. Statistics on expenditure were abandoned in the decennial census of 1922, as were statistics of national wealth and parts of State-law digests⁸ in 1932. As for the remaining main subjects, no new features or improvements were added, except for a partially successful attempt to ascertain for 1932 the number of governmental units in each State.

⁷The annual data are not quite comparable with the decennial figures (except for 1942) for the respective units in the corresponding years, because the annual censuses gave a combination of overlying districts and city corporations which was not given in the decennial census.

⁸Tax law digests were published for 12 States; for the rest of the States, publication was suspended.

⁹Except for cities with over 100,000 inhabitants.

The basic tables remained essentially unchanged, since 1913, but many detail tables—especially in the field of debt and of State revenue and expenditure—and some of the important summaries were omitted. From the 1922 and 1932 publications were dropped all detailed summary tables presenting both revenue and expenditure of the governmental units. Although the annual publications for large cities for 1922 and 1932 and for States for 1922 contained combining tables for revenue and expenditure, these summary tables fell far short of over-all tables on a State-wide and Nation-wide scale.

The effort in the 1932 Census of Governments to count and classify the units of government was the first attempt at a Nation-wide survey of this kind; following the earlier systematization of the local government units, on a limited scale, in the 1870 census. Data were presented as State-area totals for each type of government.

4. The revival: 1942.—The 1942 decennial Census of Governments, although hampered by wartime lack of manpower, is, in more than one respect, a return to the principle of reporting over-all information on all units of governments. Despite the fact that the data published do not include some of the main subjects—national wealth, assessed valuations⁹ and tax levies, and digests of State laws¹⁰—and that they do not contain a county-by-county presentation of local units, but rather a State-by-State presentation, they provide the most comprehensive compilation of material yet published in a decennial Census of Governments.

Because of the methodological integration of the annual reports of the States and of cities with over 25,000 inhabitants¹¹ into the system of the 1942 decennial census, the 1942 material comprises more detail on all large units of government individually than was collected in any previous decennial census. Even for counties, smaller municipalities, townships, and school and special districts, the information is more extensive.

The following features of the 1942 decennial Census of Governments represent qualitative as well as quantitative improvements:

1. Addition of individual financial reports and analysis for all States and for the 92 largest cities of the country;
2. Segregation of the trust-fund, sinking-fund, and government-enterprise transactions from those of the general governments.
3. Use of revised classifications, especially of revenue and expenditure;
4. Intensification of the analysis of trends of revenue, expenditure, and debt, and resumption of graphic methods;
5. Special emphasis on the Federal-State and State-local fiscal transactions;

¹⁰Digests of State laws relating to inheritance and estate taxes and to net income taxes were published for 1938, with supplements for 1939.

¹¹Published in three volumes for each of the two levels: vol. 1, individual-unit reports; vol. 2, topical reports; vol. 3, statistical compendium. Vols. 2 and 3 include data for all cities with populations over 25,000 and for all States, whereas volume 1 in the city series was limited to cities having population over 100,000.

¹²In the 1932 Census of Governments the local government units were merely counted according to the reports given by the State and county governments, with but little research by the Bureau of the Census.

6. Functionalizing of capital outlay, aid paid, and debt issued, for States and large cities and for counties to the extent that data were available;
7. Increase of details published on revenue, expenditure, and debt; and
8. Inclusion of public personnel data and characteristics indicative of fiscal ability.

The principal emphasis is on revenue and expenditure, but indebtedness also is treated intensively and is especially expanded by character classification and by the introduction of the data on debt issued and debt retired.

For the first time, a comprehensive survey of the independent units of local government is included, showing the number, types, and functions of these governments throughout the country,¹² as determined on the uniform basis of legal and administrative characteristics.

PUBLICATIONS

The size of the publications in the decennial Census is determined by the number of specified units, the amount of detail on the main subjects, and the extent of textual analysis and of analytical tables included. There is no consistent pattern for the several publications, reports on the ten censuses being rather dissimilar. The early textual material, for instance, consisted of a few footnotes, a short explanatory text, and a brief description of concepts. Later, broad historical developments were described and analyzed, but in the 1922 and 1932 reports, the analytical remarks again became scant.

For 1942 the annual figures represent an integral part of the decennial census,¹³ and the analyses, explanation of procedures, and description of terms have greatly improved the interpretation of the figures, although the extent of analysis is still slight compared with that of the publications for 1880 to 1913.

Analytical tables have always been scant, consisting of some per capita amounts and occasional

percentages. For the 1942 reports, however, these tables have been extended considerably, partly by the large amount of analytical material already published in the annual topical reports for States and for cities with populations over 25,000 and partly by the inclusion of some analytical and economic ability tables in this U. S. Summary.

The most comprehensive analysis of any main subject within the ten decennial Censuses of Governments is to be found in the field of debt, although tax systems, wealth, and revenue have also been intensively analyzed. Analysis of expenditure, usually relatively meager, in the 1942 census has been given more attention.

Though the number of pages devoted to a certain subject, and even to a whole decennial publication, is a rather superficial yardstick for the quality of the content, and though the differences in the type of print and the amount of blank space in the several publications may not make the number of pages an ideal common denominator for comparison of the content, schedules A and B at least give an impression of the emphasis laid on each of the main subjects in the different Censuses of Governments from 1850 through 1942.

Not included in schedules A and B are the pages on the subjects classified in the 1850, 1860, and 1870 Census reports as "social statistics of cities" —except of course, property values, taxes, and debt —even though the subjects relate to governmental activities and institutions, as schools, school financing, and cost of supporting paupers. These data, compiled by the regular enumerators, were few in number and incidental to the population and related statistics. Not included either are two separate volumes published for 1880 on "social statistics of cities", covering 1,774 pages on 221 leading cities and dealing to a large extent with governmental subjects. These data, compiled by special agents, were presented as monographs on the respective cities, with little attempt at true comparability among the several cities.

On the other hand, the 1890 "social statistics of cities" and the 1902 "general statistics of cities" are considered as parts of the respective Censuses of Governments, because they covered governmental subjects, were compiled from official municipal records, and were presented chiefly in standard tabular form.

¹³In schedule B the figures for the annual censuses of 1902, 1913, 1922, and 1932 are added to the decennial publications. Although they are not an integral part of the decennial censuses, they add valuable information to the decennial figures.